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COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

January 4, 2013

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2013-27

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Update to OSUP Memorandum #2013-08
Employee/Employer Retirement System Rates for Fiscal Year 2012/2013

[Act 515](#) of the 2012 Regular Legislative Session, effective January 1, 2013, increased the employee contribution rate for District Attorneys' Retirement System. The employee contribution rate increases from 7% to 8% for all employees enrolled in the LDAR plan. The affected agencies are required to create a new savings plan record with the new employee post-tax rate effective the first payday of calendar year 2013 (pay period beginning 12/24/2012).

[Act 719](#) mandated the creation of a new plan for Registrar of Voters Employees' Retirement System (ROVERS) employees hired on or after January 1, 2013. A new LaGov HCM plan code (ROV3) has been created effective 01/01/2013. The employee and employer contribution rates are currently the same as the old plan (ROVR).

For calendar year 2013, Parochial Employees' Retirement System employer contribution rates for Plan A will increase. The employer rate for Plan A is 16.75% for 2013. The Plan B employer rate will remain at 10.00%. The employee contribution rates for Plan A and Plan B also remain unchanged at 9.5% and 3%, respectively. Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December.

Attached is a revised table listing the employee/employer retirement system rates in effect for the 2012/2013 fiscal year. This table replaces the table attached to OSUP Memorandum [2013-08](#).

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The individual retirement systems should be contacted for questions regarding the appropriate plans to use when setting up employees. If you have any additional questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
Tiko Ary	342-1651	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:WRE/pbh

FISCAL YEAR 2012/2013 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
State Retirement				
State Employees' Hired before 07/01/06	LASE	7.50%		29.10%
State Employees' Hired on or after 07/01/06	LAS6	8.00%		29.10%
State Employees' Hired on or after 01/01/11	LAS1	8.00%		29.10%
Corrections Component 1	LC01	9.00%		34.00%
Corrections Component 2	LC02	9.00%		30.80%
Corrections Component 2 100% Vested Plan	LC40			30.80%
Wildlife & Fisheries Plan	LASW	9.50%		36.90%
Wildlife & Fisheries 100% Vested Plan	LW40			36.90%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		37.80%
Treasurer's Plan	LAST	7.50%		00.00%*
ORP-Great West Hired before 07/01/06	LAOG	7.50%		29.10%
ORP-Great West Hired on or after 07/01/06	LAG6	8.00%		29.10%
ORP-Great West Hired on or after 01/01/11	LAG1	8.00%		29.10%
LASERS DROP	LASD			
LASE 100% Vested	LA40			29.10%
LASERS Governor/Lt. Governor	LASG	11.50%		37.80%
LASERS Peace Officers	LCPO	9.00%		32.80%
LASERS Peace Officers 100% Vested	LP40			32.80%
LASERS Bridge Police Plan	LABP	8.50%		28.10%
LASERS Bridge Police Officer Plan 2	LAB6	8.50%		28.10%
LASERS Alcohol & Tobacco (Eff 07/01/08)	LATC	9.00%		30.10%
Lasers Hazardous Duty Employees (Eff 01/01/11)	LAHD	9.50%		28.00%
Teachers' Retirement				
Teachers' Retirement	TRSL	8.00%		24.50%
Non-Deferred Teachers' Plan	TRSN		8.00%	24.50%
ORP-Aetna Teachers' Plan	ORPA	8.00%		24.50%
ORP-TIAA Teachers' Plan	ORPT	8.00%		24.50%
ORP-VALIC Teachers' Plan	ORPV	8.00%		24.50%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			24.50%
Teachers' Retirement Postsecondary Plan	TRSP	8.00%		24.40%
Non-Deferred Teachers' Postsecondary Plan	TRNP		8.00%	24.40%
ORP-Aetna Teachers' Postsecondary Plan	PORA	8.00%		24.40%
ORP-TIAA Teachers' Postsecondary Plan	PORT	8.00%		24.40%
ORP-VALIC Teachers' Postsecondary Plan	PORV	8.00%		24.40%
Teachers' Retirement Postsecondary 100% Vested	TP40			24.40%
State Police Retirement				
State Police Retirement	LSPR	8.50%		68.60%
State Police Retirement Hired on or after 01/01/11	LSP1	9.50%		68.60%
State Police Retirement DROP	LSPD			

FISCAL YEAR 2012/2013 RETIREMENT CONTRIBUTION RATES

	LaGov HCM Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
State Police Retirement (cont.)				
State Police Retirement DROP – Return to Work	LSPW	8.00%		68.60%
State Police 100% Vested	LT33			
Registrar of Voters Employees' Retirement				
Registrar of Voters Employees' Retirement	ROVR	7.00%		19.75%
ROVERS DROP	ROVD			19.75%
Registrar of Voters Hired on or after 01/01/13	ROV3	7.00%		19.75%
District Attorneys' Retirement				
District Attorneys'	LDAR		8.00%**	10.25%
School Employees' Retirement				
School Employees' (sheltered plan)	LSEB	7.50%		30.80%
School Employees' Hired on or after 07/01/10	LSE0	8.00%		30.80%
School Employees' Hired on or after 01/01/11	LSE1	8.00%		30.80%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			30.80%
Sheriffs' Pension & Relief Fund				
Sheriffs' Pension	SPRF	10.00%		13.25%
Parochial Employees' Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%
Soil and Water Employees, Plan B – DROP	PARD			10.00%
Plan A	PERS	9.50%		16.75%**
Plan A – DROP	PERD			16.75%**
La. Deferred Comp Retirement				
Plan 1, without state share	457R	7.50%		
Social Security			6.20%	6.20%
Medicare			1.45%***	1.45%

*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employer share.

**Change effective 1st payday of 2013.

***Effective 2013, an additional 0.90% will be withheld for wages in excess of \$200,000.

NOTE: Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov.